IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WEALTH TAX APPLICATION NO. 28 OF 1999

The Commissioner of Wealth-tax. ... Applicant.

V/s.

Shri Ashwin S. Mehta. ... Respondent.

Parag Vyas i/b. Pankaj Kapoor
for the applicant.

CORAM : V.C.DAGA AND J.P.DEVADHAR, JJ.

DATED : 16th September, 2005.

P.C. :

. By this application under section 27(3) of the Wealth Tax Act, 1957, the Revenue seeks direction to the Tribunal to refer the following substantial question of law:

> "Whether, on the facts and in the circumstances of the case, the Tribunal was justified in dismissing the appeal solely relying upon the Rajasthan High Court decision when there is no jurisdictional Court decision on this point, and also when there are other Tribunal decisions in favour of the department to the effect that Schedule-III is not applicable for assessment year 1988-89 and earlier years since Schedule-III is part of the enactment itself?

. For the reasons recorded by us in our judgment in **C.I.T. v. Pithwa Engg.Works**, (2005) 276 ITR 519; wherein we have relied upon the decision of this court in the case of **C.I.T. v.**

Camco Colour Co., (2002) 254 ITR 565, we do not think it necessary to entertain this application and direct the Tribunal to refer the question sought to be referred by the applicant-Revenue which is having negligible tax effect.

. Accordingly, Application stands dismissed with no order as to costs.

(J.P.DEVADHAR, J.) **(V.C.DAGA, J.)**